

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
DEPARTMENT OF AVIATION
CLAY COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
06/11/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Manager	Jack Thomas	01-01-06 to 12-31-07
Treasurer	Warren Whittington Jordan Brown	01-01-06 to 07-31-06 08-01-06 to 12-31-07
President of the Aviation Board	Michael Knust	01-01-06 to 12-31-07
President of the County Council	Larry Moss Mike McCullough	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Charles Brown	01-01-06 to 12-31-07



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLAY COUNTY

We have examined the records of the Department of Aviation for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Clay County for the year 2006.

STATE BOARD OF ACCOUNTS

May 10, 2007

DEPARTMENT OF AVIATION
CLAY COUNTY
EXAMINATION RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for examination.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

BOARD MINUTES

The minutes of the Aviation Board were incomplete.

The actions of the Board were not clear as the record of votes taken by individual Board members was undocumented; the general substance of all matters proposed, discussed, or decided was inferred or not fully disclosed; and the minutes were not signed by Board members.

Indiana Code 5-14-1.5-4(b) states in part:

"As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under IC 5-1.5-2-2.5 or IC 20-12-63-7."

DEPARTMENT OF AVIATION
CLAY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 10, 2007, with Michael Knust, President of the Aviation Board.